

County of Los Angeles CHIEF ADMINISTRATIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012 (213) 974-1101 http://cao.co.la.ca.us

June 21, 2005

Board of Supervisors GLORIA MOLINA First District

YVONNE B. BURKE Second District

ZEV YAROSLAVSKY Third District

DON KNABE Fourth District

MICHAEL D. ANTONOVICH Fifth District

Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

Dear Supervisors:

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES AND THE BOARD OF DIRECTORS OF THE NEWHALL COUNTY WATER DISTRICT AND OTHER AFFECTED TAXING ENTITIES APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE AS A RESULT OF THE PROPOSED ANNEXATION TO THE NEWHALL COUNTY WATER DISTRICT (ANNEXATION NO 2004-06) (SUPERVISORIAL DISTRICT 5) (3 VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Approve the Joint Resolution between your Board, the Newhall County Water District, and other affected taxing entities, based on the negotiated exchange of property tax revenue, as a result of the proposed annexation of unincorporated territory to the Newhall County Water District.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the County of Los Angeles and the Newhall County Water District and the respective taxing entities have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the Newhall County Water District. In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, on behalf of the County General Fund, County Public Library, County Road District No. 5, Consolidated Fire Protection District, and the County Flood Control District, must also adopt the attached Joint Resolution.

Honorable Board of Supervisors June 21, 2005 Page 2

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with this annexation. The adopted resolution will transfer a portion of the annual property tax increment attributable to the tax rate areas affected by the annexation from the County and the other affected taxing entities to the Newhall County Water District commencing in Fiscal Year 2006-07. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly. The impact to the County's share of incremental property taxes for future years is reflected in Attachments I through IV of the attached Joint Tax Transfer Resolution.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the Newhall County Water District adopted a resolution and filed its application with LAFCO on June 2, 2004 to initiate proceedings for annexation of approximately 7.8 acres of unincorporated County territory to the Newhall County Water District.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The Newhall County Water District and the other independent taxing entities have adopted a negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearings on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

Honorable Board of Supervisors June 21, 2005 Page 3

CONCLUSION

At such time as the recommendation is approved by your Board, please return one copy of this letter and six originals of the Resolution to LAFCO, one copy of the letter and a copy of the Resolution to the Chief Administrative Office, Office of Unincorporated Area Services and Special Projects, and one copy of the letter and the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

DAVID E. JANSSEN

Chief Administrative Officer

DEJ:MKZ DD:AB:os

Attachment

c: Auditor-Controller County Counsel

JOINT RESOLUTION OF

THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES AND THE BOARD OF DIRECTORS OF THE NEWHALL COUNTY WATER DISTRICT, THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT, COUNTY SANITATION DISTRICT NO. 32 OF LOS ANGELES COUNTY, AND THE CASTAIC LAKE WATER AGENCY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM "NEWHALL COUNTY WATER DISTRICT

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors as the governing body of the County of Los Angeles and the Board of Directors of the Newhall County Water District, the Greater Los Angeles County Vector Control District, County Sanitation District No. 32 of Los Angeles County, and the Castaic Lake Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of "Newhall County Water District Annexation No. 2004-06" is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The negotiated exchange of property tax revenue between the County of Los Angeles, the Newhall County Water District, the Greater Los Angeles County Vector Control District, County Sanitation District No. 32 of Los Angeles County, and the Castaic Lake Water Agency resulting from Annexation 2004-06 is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006 or the July 1 after the effective date of this jurisdictional change, whichever is later, .001090802 of the annual property tax growth, as specified in Attachment I for Tax Rate Area 08973 and .001096533 of the annual property tax growth, as specified in Attachment II for Tax Rate Area 08974, shall be transferred to the Newhall County Water District as a result of Annexation No. 2004-06 to the District. The other taxing entities shares in the affected Tax Rate Areas shall be adjusted as specified in Attachments I & II.
- 3. Subsequent to the adjustments of the annual tax increment specified in paragraph 2 above, for fiscal years commencing on or after July 1, 2006 or the July 1 after the effective date of this jurisdictional change, whichever is later, .024645944 of the annual property tax growth, as specified in Attachment III for Tax Rate Area 08973, and .024775422 of the annual property tax growth, as specified in Attachment IV for Tax Rate Area 08974, shall be transferred to the Newhall County Water District, Improvement District #1 as a result of the Annexation No. 2004-06 to the District. The other taxing entities share in the affected Tax Rate Area shall be adjusted as specified in Attachments III & IV.

Joint Resolution Newhall County Water District - Annexation 2004-06 Page 2 of 6

4. There shall be no additional transfer of property taxes as a result of Annexation 2004-06.

PASSED, APPROVED AND ADOPTED this	12^{1h} day of	May	, 2005
by the following vote:	•		,

AYES: UNANIMOUS

ABSENT:

NOES:

ABSTAIN:

President/Board of Directors Newhall County Water District

ATTEST:

Joint Resolution Newhall County Water District – Annexation 2004-06 Page 3 of 6

4. There shall be no additional transfer of property taxes as a result of Annexation 2004-06.
PASSED, APPROVED AND ADOPTED this 12 day of MAY, 2005 by the following vote:
AYES: 24 ABSENT: 10
NOES: 0 ABSTAIN: 0 Fresident, Board of Directors Greater Los Angeles Vector Control District
ATTEST:
Secretary / / / / / / / / / / / / / / / / / /
(Signed in Counterpart)

Joint Resolution Newhall County Water District – Annexation 2004-06 Page 4 of 6

4. There shall be no additional transfer of property taxes as a result Annexation 2004-06.	0
PASSED, APPROVED AND ADOPTED this 8 day of June , 200 by the following vote:	05
AYES: Three (3) ABSENT: None	
NOES: None ABSTAIN: None	
COUNTY SANITATION DISTRICT NO. 32 OF LOS ANGELES COUNTY Chairperson, Board of Directors ATTEST: ATTEST: // // // // // // // // // // // // /	

Joint Resolution Newhall County Water District – Annexation 2004-06 Page 5 of 6

> President, Board of Directors Castaic Lake Water Agency

ATTEST:

Secretary Ward

/
/

Joint Resolution Newhall County Water District – Annexation 2004-06 Page 6 of 6

4. There shall be no add Annexation 2004-06.	itional transfer of property taxes as a result o)f
Board of Supervisors of the County	e day of, 2005, adopted by the of Los Angeles and ex officio the governing body coing districts, agencies and authorities for which said	f
	VIOLET VARONA-LUKENS, Executive Officer Clerk of the Board of Supervisors Of the County of Los Angeles	
	by Deputy	
APPROVED AS TO FORM		

BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

Annexation To: Accnt No. TRA:	PROPERT Newhall County W 309.01 08973	PROPERTY TAX TRANSFI County Water District	PROPERTY TAX TRANSFER RESOLUTION WORKSHEET County Water District	VORKSHEET		
Annexation Number:	- 2004-06					
Based on their 2003-04 Tax Sharing Ratios	0.001907486	A-1-1				
	(F)	(2)	(3)	(4)	(5)	(9)
Accnt No. Taxing Agency	Tax Share	Percent	Proposed Dist Share	Alloc of Dist Share	Allocation Adjustments	New Net Share
1.05 Los Angeles County General	0.286055598	28.6056%	0.001907486	0.000545647	-0.000558383	0.285407245
1.20 L. A. County Accum Cap Outlay	0.000107033	0.0107%	0.001907486	0.000000204	0.000000000	0.000107033
5.01 L A Library	0.021576193	2.1576%	0.001907486	0.000041156	-0.000041156	_
5.45 Koad District # 5	0.005902962	0.5903%	0.001907486	0.000011260	-0.000011260	
7.34 t. A. C. Elling Protection of L.A. Co.	0.164599167	16.4599%	0.001907486	0.000313971	-0.000313971	0.164285196
30 10 1 A O. B O. B. Y.	0.006570004	0.6570%	0.001907486	0.000012532	0.000000000	0.006570004
30 70 t A Co II. Con. Dr. Imp. Dist Main.	0.001570759	0.1571%	0.001907486	0.000002996	-0.000002996	0.001567763
64 BO Control A CO Flood Control Maint	0.008888944	0.8889%	0.001907486	0.000016956	-0.000016956	0.008871988
67.35 Constitution of the control	0.000322714	0.0323%	0.001907486	0.000000616	-0.000000616	0.000322098
69 OF Action 111 5	0.022523378	2.2523%	0.001907486	0.000042963	-0.000042963	0.022480415
302 04 Octains Interest Dist	0.000000000	0.0000%	0.001907486	0.000000000	0.000000000	0.000000000
	0.053736515	5.3737%	0.001907486	0.000102502	-0.000102502	0.053634013
	0.074268885	7.4269%	0.001907486	0.000141667	Exempt	0.074268885
	0.131877650	13.1878%	0.001907486	0.000251555	Exempt	0.131877650
	0.001327512	0.1328%	0.001907486	0.000002532	Exempt	0.001327512
440 01 Contain Italian Selection	0.002635004	0.2635%	0.001907486	0.000005026	Exempt	0.002635004
	0.055490617	5.5491%	0.001907486	0.000105848	Exempt	0.055490617
440 07 Den Gt- HDGBP Mind	0.010805670	1.0806%	0.001907486	0.000020612	Exempt	0.010805670
757 02 Hard Williams 6 17 1 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.000945583	0.0946%	0.001907486	0.000001804	Exempt	0.000945583
757 06 00 64 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	0.075792157	7.5792%	0.001907486	0.000144572	Exempt	0.075792157
757 07 Tr	0.000315708	0.0316%	0.001907486	0.000000002	Exempt	0.000315708
844 Of State Class S - Elem School Fund	0.039879261		0.001907486	0.000076069	Exempt	0.039879261
o 4.04 Santa Cianta Community College	0.034808686	3.4809%	0.001907486	0.000066397	Exempt	0.034808686
309.01 Newhall county Water District #1	0.000000000	0.0000%	0.001907486	0.00000000	0.000000000	0.001090802
Total	1.000000000	100.000%	0.001907486	0.001907486	-0.001090802	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49, Must total 1.000000000.
 Must total 100%.
 Weighted average lighting district share as verified by Auditor.
 Weighted average lighting district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

Annexation Number:	2004-06					
Based on their 2003-04 Tax Sharing Rating	0.001907486	A-1-1				
	(1)	(2)	(3)	(4)	(2)	(9)
Accnt No. Taxing Agency	Tax Share	Percent	Proposed Dist Share	Alloc of Dist Share	Allocation Adjustments	New Net Share
1.05 Los Angeles County General	0.302023395	30.2023%	0.001907486	0.000576105	-0.000589548	0.301433847
1.20 L. A. County Accum Cap Outlay	0.000111027	0.0111%	0.001907486	0.000000212	0.000000000	0.000111027
3.01 L A Library	0.022512666	2.2513%	0.001907486	0.000042943	-0.000042943	0.022469723
5.25 Road District # 5	0.006105502	0.6106%	0.001907486	0.000011646	-0.000011646	0.006093856
7.30 Consol Fire Pro Dist. Of LA Co	0.170237703	17.0238%	0.001907486	0.000324726	-0.000324726	0.169912977
7.31 LACFire FFW	0.006936359	0.6936%	0.001907486	0.000013231	0.000000000	0.006936359
30.10 L A Co fl. Con. Dr. Imp. Dist Main.	0.001656811	0.1657%	0.001907486	0.000003160	-0.000003160	0.001653651
30.70 LA CO Flood Control Maint	0.009375233	0.9375%	0.001907486	0.000017883	-0.000017883	0.009357350
61.80 Greater LA CO Vector Control	0.000322714	0.0323%	0.001907486	0.000000616	-0.000000616	0.000322098
68.05 Antelope Vly Resource Conser. Dist	0.00000000.0	0.0000%	0.001907486	0.000000000	0.00000000	0.000000000
302.01 Castaic Lake Water Agency	0.055576098	5.5576%	0.001907486	0.000106011	-0.000106011	0.055470087
400.00 Educational Rev. Augmentation FD	0.063656824	6.3657%	0.001907486	0.000121425	Exempt	0.063656824
	0.131877650	13.1878%	0.001907486	0.000251555	Exempt	0.131877650
400,15 County Schools Services	0.001372869	0.1373%	0.001907486	0.000002619	Exempt	0.001372869
400.21 Children's Instil Tuition Fund	0.002725464	0.2725%	0.001907486	0.000005199	Exempt	0.002725464
	0.057392109	5.7392%	0.001907486	0.000109475	Exempt	0.057392109
440.06 CO. Sch Serv FD Castaic Union	0.011177974	1.1178%	0.001907486	0.000021322	Exempt	0.011177974
440,07 Dev Ctr HDCPD Minor Castaic	0.000979931	0.0980%	0.001907486	0.000001869	Exempt	0.000979931
757.02 Hart William S Union High School	0.078387738	7.8388%	0.001907486	0.000149524	Exempt	0.078387738
757.06 CO. Sch Serv FD Hart, William S	0.000326322	0.0326%		0.000000622	Exempt	0.000326322
	0.041244966		0.001907486	0.000078674	Exempt	0.041244966
814.04 Santa Clarita Community College	0.036000645	3.6001%	0.001907486	0.000068671	Exempt	0.036000645
309.01 Newhall county Water District #1	0.000000000	0.0000%	0.001907486	0.000000000	0.000000000	0.001096533
Total	1.000000000	100.000%	0.001907486	0.001907486	-0.001096533	1.000000000

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET Newhall county water district

309.01 8974

Annexation To: Accnt No. TRA:

Effective Date:

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.00000000.
 Must total 100%.
 Weighted average lighting district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

Newhall County Water District 309.04 08973

TRA: Effective Date; Annexation Number:

Annexation 10; Accnt No.

A-1-1

0.043098371 2004-06

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1,000000000.
 Must total 100%.
 Weighted average lighting district share as verified by Auditor.
 Weighted average in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

TRA: Effective Date: Annexation Number:	8974 2004-06						
	0.043098371	A-1-1					
Based on their 2003-04 Tax Sharing Katios	(1) Current	(2)	(3) Proposed	(4) Alloc of	(5) Allocation	(6) Ne¥	
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share	
1.05 Los Angeles County General	0.301433847	30,1434%	0.043098371	0.012991308	-0.013295039	0.288138808	
1.20 L. A. County Accum Cap Outlay	0.000111027	0.0111%	0.043098371	0.000004785	0.00000000.0	0.000111027	
3.01 L A Library	0.022469723	2.2470%	0.043098371	0.000968408	-0.000968408	0.021501315	
5.25 Road District # 5	0.006093856	0.6094%	0.043098371	0.000262635	-0.000262635	0.005831221	
7.30 Consol Fire Pro Dist. Of LA Co	0.169912977	16.9913%	0.043098371	0.007322972	-0.007322972	0,162590004	
7.31 L A C Fire FFW	0.006936359	0.6936%	0.043098371	0.000298946	0.00000000.0	0.006936359	
30.10 L A Co fl. Con. Dr. Imp. Dist Main.	0.001653651	0.1654%	0.043098371	0.000071270	-0.000071270	0.001582381	
30.70 LA CO Flood Control Maint	0.009357350	0.9357%	0.043098371	0.000403287	-0.000403287	0.008954063	
61.80 Greater LA CO Vector Control	0.000322098		0.043098371	0.000013882	-0.000013882	0.000308217	
68.05 Antelope Vly Resource Conser. Dist	0.000000000		0.043098371	0.00000000.0	0.00000000.0	0.00000000.0	
302.01 Castaic Lake Water Agency	0.055470087	5.5470%	0.043098371	0.002390670	-0.002390670	0.053079417	
309,01 Newhall county Water District #1	0.001096533	0.1097%	0.043098371	0.000047259	-0.000047259	0.001049274	
400,00 Educational Rev. Augmentation FD	0.063656824	6.36578	0 043098374	000027/43505	Exempt	0.063656824	
400.01 Educational Aug FD Impound	0.131877650	13,18789	0,043,0983747	00005683712	Exempt	04131877650	
400,15 County Schools Services	0.001372869	0.4673%	0,04309837,0	0,000059168	Exempt	0,00,1372869	
400,21 Children's Instil Tuition Fund	0.002725464	0.2725%	0.043098370	00000117463	wat Exempt	0,002725464	
	0.057392109	5.73922	0.0430983747	0,0002473506	* Exempt	0,057392409	
440.06 CO, Sch Serv FD Castaic Union	0.011177974	1.11478%	07043098371	501000481752	Exempt	0/04/11/7/974	
440.07 Dev Ctr HDCPD Minor Castaic	0.000979931	0.08800	0.04309837	0,000,042233	e kempt	0,0000979931	
757.02 Hart William S Union High School	0.078387738	7.83889	0.043098374	0.003378384	Exempt	0,07,83877,38	
757,06 CO. Sch Serv FD Hart, William S	0.000326322	0.032694	0.04309837	0.000014064	Exempt	0.000326322	
757.07 Hart William S - Elem School Fund	0.041244966	4 124586	0.043098371	0.001777594	Exempt	0.04/1244966	
814.04 Santa Clarita Community College	0.036000645	3.60019/8		00001551569	Exempt	0:036000645	
309.04 Newhall CO. Water DI Imp Dist # 1	0.000000000	%0000.0	0.043098371	0.000000000	0.000000000	0.024775422	
Total	1.000000000 100.0000%	100.000%		0.043098371	-0.024775422	1.000000000	

Newhall county water district 309.04

Annexation To: Acent No.

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average lighting district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.